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December 4, 2006

Mr. Ryan J. Lanz
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

Re: International Association of Heat and Frost Insulators and Asbestos
Workers Political Action Committee; C00115527
October Quarterly Report (7/01/06 - 9/30/06)

Dear Mr. Lanz:

I am writing in response to your letter of November 29, 2006 stating that the 2006 October Quarterly Report filed by International Association of Heat and Frost Insulators and Asbestos Workers Political Action Committee ("AWPAC") listed four contributions to the primary campaigns of candidates that were made after the date of the primary election.

A review of our records shows that the contributions were made without written designation by AWPAC and, accordingly, each should have been listed as contributions for the general election. 11 C.F.R. § 110.1(b)(2)(ii). AWPAC has filed an amended quarterly report correcting the mistake. If you believe that any other action on our part is required, please let me know.

Sincerely,

Sherman, Dunn, Cohen, Leifer & Yellig, P.C.

By:

Robert D. Kurnick

Robert D. Kurnick

26039293288

Federal Election Commission
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